

Percent Change in Total Wages—Field Audits*
Calendar Year Ending December 31, 2014

State	Total Wages Overreported	Total Wages Underreported	Gross Change **	Total Wages Pre- Audit	Percent of Change***
Connecticut	\$33,316,462	\$81,514,077	\$114,830,539	\$1,720,185,184	6.7%
Maine	\$472,380	\$1,438,162	\$1,910,542	\$321,913,988	0.6%
Massachusetts	\$17,933,136	\$52,316,659	\$70,249,795	\$890,280,613	7.9%
New Hampshire	\$595,816	\$13,995,772	\$14,591,588	\$582,030,231	2.5%
New Jersey	\$24,552,657	\$92,847,227	\$117,399,884	\$1,625,973,117	7.2%
New York	\$113,849,893	\$1,331,539,482	\$1,445,389,375	\$22,996,092,649	6.3%
Puerto Rico	\$507,458	\$50,602,299	\$51,109,757	\$157,243,799	32.5%
Rhode Island	\$831,622	\$9,611,926	\$10,443,548	\$357,312,455	2.9%
Vermont	\$487,848	\$10,670,260	\$11,158,108	\$588,356,948	1.9%
Virgin Islands	\$0	\$0	\$0	\$0	
REGION 01	\$192,547,272	\$1,644,535,864	\$1,837,083,136	\$29,239,388,984	6.3%
Delaware	\$357,264	\$2,195,468	\$2,552,732	\$185,495,038	1.4%
District of Columbia	\$428,140	\$7,759,106	\$8,187,246	\$171,637,375	4.8%
Maryland	\$7,603,717	\$73,670,165	\$81,273,882	\$949,637,858	8.6%
Pennsylvania	\$4,967,763	\$221,280,343	\$226,248,106	\$3,585,058,310	6.3%
Virginia	\$12,741,477	\$29,162,470	\$41,903,947	\$1,354,890,954	3.1%
West Virginia	\$1,440,978	\$7,118,782	\$8,559,760	\$521,728,785	1.6%
REGION 02	\$27,539,339	\$341,186,334	\$368,725,673	\$6,768,448,320	5.4%
Alabama	\$4,122,612	\$21,608,544	\$25,731,156	\$699,698,657	3.7%
Florida	\$8,267,980	\$50,620,111	\$58,888,091	\$1,671,755,983	3.5%
Georgia	\$3,220,140	\$28,308,052	\$31,528,192	\$862,379,500	3.7%
Kentucky	\$2,465,405	\$18,226,359	\$20,691,764	\$470,415,357	4.4%
Mississippi	\$2,397,172	\$14,038,799	\$16,435,971	\$229,421,627	7.2%
North Carolina	\$11,973,651	\$86,707,687	\$98,681,338	\$1,925,015,179	5.1%
South Carolina	\$13,823,326	\$63,891,362	\$77,714,688	\$2,166,945,039	3.6%
Tennessee	\$16,296,569	\$37,094,194	\$53,390,763	\$1,820,799,194	2.9%
REGION 03	\$62,566,855	\$320,495,108	\$383,061,963	\$9,846,430,536	3.9%
Arkansas	\$1,893,670	\$12,773,852	\$14,667,522	\$325,084,302	4.5%
Colorado	\$8,498,502	\$104,466,166	\$112,964,668	\$2,437,606,785	4.6%
Louisiana	\$7,737,958	\$129,946,572	\$137,684,530	\$1,180,767,354	11.7%
Montana	\$1,790,663	\$5,843,955	\$7,634,618	\$235,159,905	3.2%
New Mexico	\$1,508,421	\$8,661,513	\$10,169,934	\$179,983,033	5.7%
North Dakota	\$515,305	\$2,094,438	\$2,609,743	\$246,289,390	1.1%
Oklahoma	\$20,294,912	\$19,572,477	\$39,867,389	\$1,174,689,642	3.4%
South Dakota	\$964,661	\$2,919,318	\$3,883,979	\$229,503,438	1.7%
Texas	\$12,469,507	\$227,665,628	\$240,135,135	\$4,613,002,515	5.2%
Utah	\$9,077,247	\$35,649,037	\$44,726,284	\$957,725,106	4.7%
Wyoming	\$5,990,698	\$6,588,141	\$12,578,839	\$113,053,987	11.1%
REGION 04	\$70,741,544	\$556,181,097	\$626,922,641	\$11,692,865,457	5.4%

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State	Total Wages Overreported	Total Wages Underreported	Gross Change **	Total Wages Pre- Audit	Percent of Change***
Illinois	\$41,348,927	\$340,552,196	\$381,901,123	\$2,643,009,800	14.4%
Indiana	\$25,571,945	\$30,768,267	\$56,340,212	\$1,426,751,427	3.9%
Iowa	\$421,865	\$925,734	\$1,347,599	\$53,340,547	2.5%
Kansas	\$2,165,903	\$14,825,277	\$16,991,180	\$560,906,766	3.0%
Michigan	\$14,010,636	\$25,961,207	\$39,971,843	\$1,345,169,683	3.0%
Minnesota	\$90,884,977	\$54,327,052	\$145,212,029	\$3,736,429,921	3.9%
Missouri	\$6,111,402	\$31,677,400	\$37,788,802	\$482,808,867	7.8%
Nebraska	\$1,274,876	\$7,741,183	\$9,016,059	\$694,946,806	1.3%
Ohio	\$22,890,691	\$118,080,618	\$140,971,309	\$3,117,678,618	4.5%
Wisconsin	\$26,046,444	\$64,888,530	\$90,934,974	\$1,457,933,094	6.2%
REGION 05	\$230,727,666	\$689,747,464	\$920,475,130	\$15,518,975,529	5.9%
Alaska	\$830,513	\$2,591,113	\$3,421,626	\$57,956,085	5.9%
Arizona	\$9,302,684	\$100,832,134	\$110,134,818	\$936,647,828	11.8%
California	\$19,798,412	\$592,172,421	\$611,970,833	\$9,303,847,402	6.6%
Hawaii	\$7,915,044	\$9,400,108	\$17,315,152	\$321,751,380	5.4%
Idaho	\$4,297,035	\$10,390,967	\$14,688,002	\$338,945,671	4.3%
Nevada	\$8,488,206	\$16,467,067	\$24,955,273	\$549,903,599	4.5%
Oregon	\$10,386,848	\$50,403,864	\$60,790,712	\$1,242,937,683	4.9%
Washington	\$14,872,874	\$131,406,170	\$146,279,044	\$2,526,304,462	5.8%
REGION 06	\$75,891,616	\$913,663,844	\$989,555,460	\$15,278,294,110	6.5%
US	\$660,014,292	\$4,465,809,711	\$5,125,824,003	\$88,344,402,936	5.8%

* The change in total wages from audits is Factor 2 of the Effective Audit Measure

** Gross Change = Total Wages Overreported + Total Wages Underreported

*** Gross Change/Total Wages Pre-Audit

Sources for Data Used in Computation of Factor 2:

Total Wages Overreported - Item 56 on ETA 581 report

Total Wages Underreported - Item 53 on ETA 581 report

Total Wages Pre-Audit - Item 49 on ETA 581 report

Note: Computation includes data for four quarters of 2014